

BALTIMORE COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

YEAR ENDED JUNE 30, 2016

**BALTIMORE COUNTY, MARYLAND
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Baltimore County, Maryland (the County), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 23, 2016. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County for the year ended June 30, 2016. Our audit described below did not include operations of these entities because these entities engaged for their own separate audit in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Honorable County Executive
Members of County Council
Baltimore County, Maryland

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questions costs as item 2016-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questions costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Baltimore, Maryland
December 23, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, Maryland

Report on Compliance for Each Major Federal Program

We have audited Baltimore County, Maryland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2016. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County, which received \$93,512,280, \$104,811 and \$63,554,367 in federal awards, respectively, which are not included in the accompanying schedule for the year ended June 30, 2016. We were separately engaged to perform, and we have separately reported on the results of our audit of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable County Executive
Members of County Council
Baltimore County, Maryland

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on HOME Investment Partnership (CFDA #14.239)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 14.239 HOME Investment Partnership, as described in finding number 2016-004 for Matching and Reporting. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on HOME Investment Partnership (CFDA #14.239)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on HOME Investment Partnership (CFDA #14.239) for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2016-004 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003 to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial

The Honorable County Executive
Members of County Council
Baltimore County, Maryland

statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Baltimore, Maryland
March 29, 2017

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Agriculture:						
Farmers' Market Nutrition Program 15	10.168	None	None	\$ 815		
Farmers' Market Nutrition Program 16	10.168	None	None	160	975	
SNAP Cluster -						
USDA Food Stamps	10.551	Maryland Department of Human Resources	Title IV-A	650,513	650,513	
Food Stamp Employment and Training 15	10.561	Maryland Department of Human Resources	None	34,817		
Food Stamp Employment and Training 16	10.561	Maryland Department of Human Resources	None	96,656	131,473	
Total SNAP Cluster					781,986	
Special Supplemental Nutrition Program - WIC 12	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	211,351		
Special Supplemental Nutrition Program - WIC 15	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	22,125		
Special Supplemental Nutrition Program - WIC 16	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	2,150,393		
Breast-Feeding Peer Counselor 15	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	21,251		
Breast-Feeding Peer Counselor 16	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	163,342	2,568,462	
Total Department of Agriculture				3,351,423	3,351,423	
Department of Commerce:						
Coastal Communities Initiative	11.400	Maryland Department of Natural Resources	NA13NOS4190136	38,175	38,175	
Total Department of Commerce				38,175	38,175	
Department of Housing and Urban Development:						
CDBG Entitlement Grants Cluster -						
Community Development Block Grant	14.218	None	B-15-UC-24-0011	24,896,248	24,896,248	1,080,122
Total CDBG Entitlement Grants Cluster					24,896,248	
McKinney Emergency Shelter Grants 15	14.231	None	S-14-UC-24-0002	40,806		40,806
McKinney Emergency Shelter Grants 16	14.231	None	S-15-UC-24-0002	402,361	443,167	377,733
Supportive Housing Program	14.235	None	B-09-UY-24-0011	1,169,457	1,169,457	723,115
Continuum of Care	14.238	Maryland Department of Health and Mental Hygiene	MH295OTH & MH558OTH	783,713	783,713	783,713
HOME Investment Partnership Program	14.239	None	M-13-UC-24-0201	32,122,209	32,122,209	1,022,631

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Housing and Urban Development, continued:						
Housing Opportunities for People With AIDS 14	14.241	Baltimore City Housing and Community Development	MDH11-F001	676,392		
Housing Opportunities for People With AIDS 15	14.241	Baltimore City Housing and Community Development	MDH11-F001	344,986	1,021,378	
Family Self Sufficiency	14.870	None	MD033FSH193A015	208,475	208,475	
Housing Voucher Cluster -						
Housing Office - General Administration 14	14.871	None	MD033-V0011-048	90,724		
Housing Office - General Administration 15	14.871	None	MD033-V0011-048	220,508		
Housing Office - General Administration 16	14.871	None	MD033-V0011-048	4,079,479		
Housing Choice Voucher Program	14.871	None	MD033-V0011-048	64,488,558		
HUD-Veteran's Affairs Supportive Housing Program	14.871	None	MD033VA0001	2,118,091	70,997,360	
Total Housing Voucher Cluster					70,997,360	
Lead Hazard Reduction Demonstration Grant 11	14.905	None	MDLHD0200-09	(1,948)		
Lead Hazard Reduction Demonstration Grant 14	14.905	None	MDLHD0254-13	636,497	634,549	
Total Department of Housing and Urban Development				132,276,556	132,276,556	
Department of Justice:						
Marijuana Eradication	16.000	None	None	7,040		
HIDTA Grant	16.000	None	None	25,901		
Organized Crime Drug Enforcement Task Force	16.000	None	None	5,417		
Drug Enforcement Administration Heroin	16.000	None	None	33,811		
FBI Child Exploitation	16.000	None	None	101,170		
Internal Revenue Service	16.000	None	None	5,084		
US Secret Service	16.000	None	None	6,519		
US Marshall Service	16.000	None	None	9,221		
HIDTA Grant	16.000	None	None	28,125		
Internal Revenue Service	16.000	None	None	3,592	225,880	
Victim Witness Unit Services 15	16.575	Governor's Office of Crime Control and Prevention	VOCA-2014-1569	14,722		
Victim Witness Unit Services 16	16.575	Governor's Office of Crime Control and Prevention	VOCA-2015-1669	49,147		
Victims of Crime Act 15	16.575	Governor's Office of Crime Control and Prevention	VOCA-2014-1564	22,130		
Victims of Crime Act 16	16.575	Governor's Office of Crime Control and Prevention	VOCA-2015-1664	70,137	156,136	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Justice, continued:						
Domestic Violence Special Victims' Prosecutor	16.588	Governor's Office of Crime Control and Prevention	VAWA-2016-1356	67,907		
Violence Against Women Act 15	16.588	Governor's Office of Crime Control and Prevention	VAWA-2014-1101	7,743		
Violence Against Women Act 16	16.588	Governor's Office of Crime Control and Prevention	VAWA-2015-1201	16,586	92,236	
Therapeutic Treatment Services	16.593	Governor's Office of Crime Control and Prevention	RSAT-2012-0002	34,207	34,207	
State Criminal Alien Assistance Program	16.606	None	None	55,848	55,848	
Smart Policing Grant	16.710	Dept. of Public Safety & Correctional Services	2014-AW-BX-0057-03	8,888	8,888	
Justice Assistance Grant 15	16.738	None	2014-DJ-BX-0526	2,920		
Justice Assistance Grant 16	16.738	None	2015-DJ-BX-0279	321,447		
GOCCP Law Enforcement Training	16.738	Governor's Office of Crime Control and Prevention	BJNT-2012-0014	580		
Security Equipment Enhancement Program	16.738	Governor's Office of Crime Control and Prevention	BJAG-2011-0065	69,383	394,330	
Forensic DNA Backlog Reduction 14	16.741	None	2013-DN-BX-0116	58,849		
Forensic DNA Backlog Reduction 15	16.741	None	2014-DN-BX-0038	108,550		
Forensic DNA Backlog Reduction 16	16.741	None	2015-DN-BX-0043	1,708	169,107	
GOCCP Coverdell Forensic Science Improvement Grant 13	16.742	Governor's Office of Crime Control and Prevention	CFSI-2012-1805	2		
GOCCP Coverdell Forensic Science Improvement Grant 16	16.742	Governor's Office of Crime Control and Prevention	CFSI-2015-1005	19,484	19,486	
Intellectual Property Crimes	16.752	None	2015-BE-BX-0003	16,387	16,387	
Child Advocacy Center	16.758	Maryland Children's Alliance, Inc.	2013-CI-FX-K004	12,395	12,395	
Asset Forfeiture - State's Attorney	16.922	None	DAG-71	53,780		
Asset Forfeiture - Police	16.922	None	DAG-71	1,503,319	1,557,099	
Total Department of Justice				2,741,999	2,741,999	
Department of Labor:						
Senior Aides Project	17.235	Senior Service America, Inc.	Project MD 91	616,247	616,247	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Labor, continued:						
WIA Cluster -						
Adult Program 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	94,763		
Adult Program 16	17.258	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-A & P00P64BC033-A	415,657		
Central Office - Adult 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	168,635		
Central Office - Adult 16	17.258	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-A & P00P64BC033-A	138,208		
Career Centers - Adult 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	245,130		
Career Centers - Adult 16	17.258	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-A & P00P64BC033-A	539,150		
Business Services - Adult 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	36,176		
Business Services - Adult 16	17.258	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-A & P00P64BC033-A	113,632	1,751,351	
Youth Program 15	17.259	Maryland Department of Labor, Licensing & Regulation	P00P5400024-B	390,443		31,024
Youth Program 16	17.259	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-B	857,883		696,456
Central Office - Youth 15	17.259	Maryland Department of Labor, Licensing & Regulation	P00P5400024-B	(81,805)		
Central Office - Youth 16	17.259	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-B	156,879		
Career Centers - Youth 15	17.259	Maryland Department of Labor, Licensing & Regulation	P00P5400024-B	79,121	1,402,521	
Dislocated Worker Program 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	168,454		
Dislocated Worker Program 16	17.278	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-C & P00P64BC033-C	394,807		
Central Office - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	(62,235)		
Central Office - DLW 16	17.278	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-C & P00P64BC033-C	206,911		
Career Centers - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	141,400		
Career Centers - DLW 16	17.278	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-C & P00P64BC033-C	1,021,342		
Business Services - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	15,122		
Business Services - DLW 16	17.278	Maryland Department of Labor, Licensing & Regulation	P00P64BO003-C & P00P64BC033-C	113,632	1,999,433	
Total WIA Cluster					5,153,305	
Central Office - RG Steel NEG 13	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	20		
RG Steel NEG 13	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	(7,245)	(7,225)	
Central Office - ACE 13	17.283	None	IF-23245-12-60-A-24	(10,522)		
Central Office - ACE 16	17.283	None	IF-23245-12-60-A-24	21,243		
Workforce Innovation Fund - ACE Grant 13	17.283	None	IF-23245-12-60-A-24	225,030		
Workforce Innovation Fund - ACE Grant 14	17.283	None	IF-23245-12-60-A-24	490,266		276,632
Workforce Innovation Fund - ACE Grant 15	17.283	None	IF-23245-12-60-A-24	1,124,384		933,664
Workforce Innovation Fund - ACE Grant 16	17.283	None	IF-23245-12-60-A-24	162,013	2,012,414	
Total Department of Labor				7,774,741	7,774,741	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Transportation:						
Highway Planning and Construction Cluster -						
Jericho Road Bridge	20.205	State Highway Administration	SHA#BA964ZM2/FAP#CBH-3(320)N	1,024,082		
Painters Mill Bridge	20.205	State Highway Administration	SHA#BA673ZM2/FAP#BHF-3015(2)E	420,070		
Bridge #158 Ensor Road	20.205	State Highway Administration	SHA#BA931ZM2/FAP#BRO-3(295)E	448,187	1,892,339	
Total Highway Planning and Construction Cluster					1,892,339	
Commercial Vehicle Safety Alliance 15	20.218	State Highway Administration	None	7,853		
Commercial Vehicle Safety Alliance 16	20.218	State Highway Administration	None	20,836	28,689	
Federal Transit Cluster -						
Unified Planning Work Program	20.507	Baltimore Metropolitan Council	None	36,646	36,646	
Total Federal Transit Cluster					36,646	
Rural Public Transportation	20.509	State Highway Administration	BC145311O2016	68,123	68,123	
Highway Safety Cluster -						
Highway Safety Program 15	20.600	State Highway Administration	15-074	76,787		
Highway Safety Program 16	20.600	State Highway Administration	16-067	239,082		
Maryland Highway Safety Office Patrols	20.600	State Highway Administration	2016-041	21,711		
Police Crash Reconstruction Training Grant 15	20.600	State Highway Administration	15-050	10,449		
Police Crash Reconstruction Training Grant 16	20.600	State Highway Administration	16-107	30,083	378,112	
Total Highway Safety Cluster					378,112	
Underage Drinking Prevention Program 15	20.607	State Highway Administration	15-043	(698)		
Underage Drinking Prevention Program 16	20.607	State Highway Administration	16-026	11,500	10,802	10,802
Total Department of Transportation				2,414,711	2,414,711	
Department of the Treasury:						
SSI Incentive	21.000	None	None	35,230		
US Customs Agreement	21.000	None	None	29,994		
US Customs Agreement	21.000	None	None	6,875	72,099	
Total Department of the Treasury				72,099	72,099	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Education:						
DORS Summer Youth Grant 15	84.126	Maryland State Department of Education - DORS	None	(24,035)		
DORS Summer Youth Grant 16	84.126	Maryland State Department of Education - DORS	None	18,872		
Central Office - DORS	84.126	Maryland State Department of Education - DORS	None	3,110	(2,053)	
Infants & Toddlers Program - Professional Services	84.181	BCPS & Health Dept	None	12,122		
Infants & Toddlers Program 15	84.181	Baltimore County Public Schools	None	92		
Infants & Toddlers Program 16	84.181	Baltimore County Public Schools	None	73,984	86,198	
Early Action Committee 15	84.412	Maryland State Department of Education	1335983	49,614	49,614	
Total Department of Education				133,759	133,759	
Department of Health and Human Services:						
Ombudsman Program	93.042	Maryland Department of Aging	AAA-3-24-004	85,964	85,964	
Senior Wellness 15	93.043	Maryland Department of Aging	AAA-3-24-004	10,241		
Senior Wellness 16	93.043	Maryland Department of Aging	AAA-3-24-004	34,372	44,613	
Aging Cluster -						
Area Agency Administration 15	93.044	Maryland Department of Aging	AAA-3-24-004	13,414		
Area Agency Administration 16	93.044	Maryland Department of Aging	AAA-3-24-004	26,847		
Advocacy 15	93.044	Maryland Department of Aging	AAA-3-24-004	59,855		
Advocacy 16	93.044	Maryland Department of Aging	AAA-3-24-004	163,968		
Publications 15	93.044	Maryland Department of Aging	AAA-3-24-004	240		
Publications 16	93.044	Maryland Department of Aging	AAA-3-24-004	73,477		
Information and Assistance 15	93.044	Maryland Department of Aging	AAA-3-24-004	122,872		
Information and Assistance 16	93.044	Maryland Department of Aging	AAA-3-24-004	303,466		
Support Services 15	93.044	Maryland Department of Aging	AAA-3-24-004	130,185		
Support Services 16	93.044	Maryland Department of Aging	AAA-3-24-004	370,239	1,264,563	
Area Agency Administration 15	93.045	Maryland Department of Aging	AAA-3-24-004	42,058		
Area Agency Administration 16	93.045	Maryland Department of Aging	AAA-3-24-004	128,838		
Center Connection 15	93.045	Maryland Department of Aging	AAA-3-24-004	62,091		
Center Connection 16	93.045	Maryland Department of Aging	AAA-3-24-004	210,865		
Congregate Meals 15	93.045	Maryland Department of Aging	AAA-3-24-004	101,046		
Congregate Meals 16	93.045	Maryland Department of Aging	AAA-3-24-004	252,579		
Home Delivered Meals 15	93.045	Maryland Department of Aging	AAA-3-24-004	90,206		
Home Delivered Meals 16	93.045	Maryland Department of Aging	AAA-3-24-004	238,538	1,126,221	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Aging Cluster, continued -						
Congregate Meals 15	93.053	Maryland Department of Aging	ST-2505-004	31,238		
Congregate Meals 16	93.053	Maryland Department of Aging	ST-2505-004	92,469		
Home Delivered Meals 15	93.053	Maryland Department of Aging	ST-2505-004	10,054		
Home Delivered Meals 16	93.053	Maryland Department of Aging	ST-2505-004	20,375		
Senior Wellness 15	93.053	Maryland Department of Aging	AAA-3-24-004	1,914	156,050	
Total Aging Cluster					2,546,834	
Senior Medicare Patrol - SMP 15	93.048	Maryland Department of Aging	ST-6514-004 & ST-2516-004	1,231		
Senior Medicare Patrol - SMP 16	93.048	Maryland Department of Aging	ST-6516-004 & ST-6534-004	14,535	15,766	
Area Agency Administration 15	93.052	Maryland Department of Aging	AAA-3-24-004	9,261		
Area Agency Administration 16	93.052	Maryland Department of Aging	AAA-3-24-004	28,858		
Caregivers Support Program 15	93.052	Maryland Department of Aging	AAA-3-24-004	74,920		
Caregivers Support Program 16	93.052	Maryland Department of Aging	AAA-3-24-004	224,912	337,951	
Public Health Emergency Preparedness Planning	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	3,997		
Public Health Preparedness/Bioterrorism 12	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	21,568		
Public Health Preparedness/Bioterrorism 15	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	17,998		
Public Health Preparedness/Bioterrorism 16	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	478,195		
Cities Readiness Initiative 15	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	6,303		
Cities Readiness Initiative 16	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	98,783		
Public Health Emergency Response Phase III - Vaccination	93.069	Maryland Department of Health and Mental Hygiene	PR003PHP	20,090	646,934	
Ebola Supplemental Funding	93.074	Maryland Department of Health and Mental Hygiene	PR052PHP	63,932	63,932	
Tuberculosis Control 15	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	16,401		
Tuberculosis Control 16	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	174,581	190,982	
Homeless Outreach Program - PATH	93.150	Maryland Department of Health and Mental Hygiene	MH184OTH	94,200	94,200	94,200
Family Planning/Reproductive Health	93.217	Maryland Department of Health and Mental Hygiene	FH220FPG	113,221	113,221	
Oral Health Grant 15	93.240	Maryland Department of Health and Mental Hygiene	FH871OIP	49	49	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Juvenile Drug Court Enhancement Project 15	93.243	Maryland Department of Health and Mental Hygiene	1H79TI025488-01	84,635		
Juvenile Drug Court Enhancement Project 16	93.243	Maryland Department of Health and Mental Hygiene	5H79TI025488-02	244,963		
ADAA MD Strategic Prevention Framework 15	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	5,226		
ADAA MD Strategic Prevention Framework 16	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	68,125		
Launching Individual Futures Together (LIFT) 13	93.243	Maryland Department of Health and Mental Hygiene	MH553OTH	1,912		
Launching Individual Futures Together (LIFT) 15	93.243	Maryland Department of Health and Mental Hygiene	MH553OTH	64,301		64,301
Launching Individual Futures Together (LIFT) 16	93.243	Maryland Department of Health and Mental Hygiene	MH553OTH	300,000	769,162	300,000
Immunization - IAP 15	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	9,726		
Immunization - IAP 16	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	142,887	152,613	
Community Based Program to Test & Cure Hepatitis C	93.270	Maryland Department of Health and Mental Hygiene	AD713HCV	2,111		
Community Based Program to Test & Cure Hepatitis C	93.270	Maryland Department of Health and Mental Hygiene	AD713HCV	41,545	43,656	
Access To Recovery	93.275	Maryland Department of Health and Mental Hygiene	AS218ATR	4,569	4,569	
Oral Health Grant 16	93.283	Maryland Department of Health and Mental Hygiene	FH871OIP	6,813	6,813	
Senior Health Insurance Assistant Program 15	93.324	Maryland Department of Aging	ST-2517-004 & ST-6515-004	44,554		
Senior Health Insurance Assistant Program 16	93.324	Maryland Department of Aging	ST-6517-004 & ST-6515-004	21,741	66,295	
Prenatal Home Visiting Program 15	93.505	Maryland Department of Health and Mental Hygiene	FHD32MIC	62,808		
Prenatal Home Visiting Program 16	93.505	Maryland Department of Health and Mental Hygiene	FHD32MIC	303,939	366,747	244,264
HIV Health Education Risk Reduction	93.523	Maryland Department of Health and Mental Hygiene	AD350PRV	1,605	1,605	
Temporary Assistance for Needy Families Cluster -						
Job Network 15	93.558	Maryland Department of Labor, Licensing & Regulation	BCODSS/FIA 14-001	32,937		
Job Network 16	93.558	Maryland Department of Labor, Licensing & Regulation	BCODSS/FIA 16-001	1,559,736		
DSS Summer Youth Grant 15	93.558	Maryland Department of Human Resources	BCODSS/FIA 15-002	(9,161)		
DSS Summer Youth Grant 14	93.558	Maryland Department of Human Resources	BCODSS/FIA 16-002	42,463		
DSS Summer Youth Grant 16	93.558	Maryland Department of Human Resources	BCODSS/FIA 15-002	(7,513)		
DSS Summer Youth Grant 16	93.558	Maryland Department of Human Resources	BCODSS/FIA 16-002	6,913	1,625,375	
Total Temporary Assistance for Needy Families Cluster					1,625,375	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services , continued:						
Child Support 16	93.563	Maryland Department of Human Resources	Title IV-D	36,057		
Child Support 15	93.563	Maryland Department of Human Resources	None	1,763		
Child Support 16	93.563	Maryland Department of Human Resources	None	74,178		
Child Support Enforcement 16	93.563	Maryland Department of Human Resources	CSEA/CRA-16-033	500,871		
Child Support Services 15	93.563	Maryland Department of Human Resources	CSEA/CRA-15-053	39,339		
Child Support Services 16	93.563	Maryland Department of Human Resources	CSEA/CRA-16-053	121,964	774,172	
Maryland Energy Assistance Program 15	93.568	Maryland Department of Human Resources	None	10,524		
Maryland Energy Assistance Program 16	93.568	Maryland Department of Human Resources	None	530,883	541,407	
Young Parent Support Center 15	93.590	Maryland Family Network, Inc.	None	1,407		
Young Parent Support Center 16	93.590	Maryland Family Network, Inc.	None	22,406	23,813	
Administration - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	516,644		
Adoptions - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	10,170		
Guardianship - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	648	527,462	
CDC Breast & Cervical Cancer 15	93.752	Maryland Department of Health and Mental Hygiene	FH426CBC	3,470		
CDC Breast & Cervical Cancer 16	93.752	Maryland Department of Health and Mental Hygiene	FH426CBC	281,587	285,057	
CHIP	93.767	Maryland Department of Human Resources	None	29,865		
MCHP Program 15	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	9,935		
MCHP Program 16	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	468,789		
Administrative Care Coord.Unit/Healthy Start 15	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	3,636		
Administrative Care Coord.Unit/Healthy Start 16	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	66,376	578,601	
Medicaid Cluster -						
MA Eligible	93.778	Maryland Department of Human Resources	Title XIX	71,881		
Health Relations	93.778	Maryland Department of Human Resources	Title XIX	74,613		
Enhanced	93.778	Maryland Department of Human Resources	Title XIX3	105,769		
Medicaid Waiver Program 15	93.778	Maryland Department of Aging	None	(8,057)		
Medicaid Waiver Program 16	93.778	Maryland Department of Aging	None	812,427		
Adult Disability/Resource Center 15	93.778	Maryland Department of Aging	None	1,320		
Adult Disability/Resource Center 16	93.778	Maryland Department of Aging	None	133,083	1,191,036	
Total Medicaid Cluster					1,191,036	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Ryan White A - Case Management Grant 13	93.914	Associated Black Charities	13-2407-31S	9,985		
Ryan White A - Case Management Grant 15	93.914	Associated Black Charities	15-2407-31S	74,191		
Ryan White A - Case Management Grant 16	93.914	Associated Black Charities	16-2407-31S	25,341		
Ryan White A - Emergency Financial Assistance 15	93.914	Associated Black Charities	15-2407-30ES, 36S, 50S	6,102		
Ryan White A - Emergency Financial Assistance 16	93.914	Associated Black Charities	16-2407-30ES, 36S, 50S	500		
Ryan White A - Emergency Housing 15	93.914	Associated Black Charities	15-2407-45S	29,826		
Ryan White A - Emergency Housing 16	93.914	Associated Black Charities	16-2407-45S	236		
Ryan White A - Transportation Services 15	93.914	Associated Black Charities	15-2407-46S, MT1	39,198	185,379	
HIV Ryan White B 13	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	2,000		
HIV Ryan White B 14	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	6,323		
HIV Ryan White B 15	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	20,377	28,700	
HIV Health Education Risk Reduction 12	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	15,358		
HIV Partner Services 15	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	8,823		
HIV Partner Services 16	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	197,584		
HIV Prevention Services 12	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	4,140		
HIV Prevention Services 15	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	12,072		
HIV Prevention Services 16	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	292,432		
Linkage to Care 16	93.940	Maryland Department of Health and Mental Hygiene	AD694LTC	140,000	670,409	
Mental Health Federal Block Grant 15	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	10,706		10,706
Mental Health Federal Block Grant 16	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	368,366	379,072	368,366
Expanded HIV Testing 15	93.959	Maryland Department of Health and Mental Hygiene	AD686INT	11,803		
Expanded HIV Testing 16	93.959	Maryland Department of Health and Mental Hygiene	AD686INT	115,744		
Prevention Services 15	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	15,343		(1,083)
Prevention Services 16	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	467,027		25,301
Substance Abuse Federal Block Grant 13	93.959	Maryland Department of Health and Mental Hygiene	AS216FED	56,475		
Substance Abuse Federal Block Grant 15	93.959	Maryland Department of Health and Mental Hygiene	AS216FED & AS295OMP	43,794		(1,906)
Substance Abuse Federal Block Grant 16	93.959	Maryland Department of Health and Mental Hygiene	AS216FED & AS295OMP	1,701,092	2,411,278	516,536
HIV Partner Services 15	93.977	Maryland Department of Health and Mental Hygiene	CH662STD	405		
HIV Partner Services 16	93.977	Maryland Department of Health and Mental Hygiene	CH662STD	28,948	29,353	
Maryland Million Hearts Campaign 13	93.991	Maryland Department of Health and Mental Hygiene	FHC26MMH	1,868	1,868	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30 2016

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Child Health - Core	93.994	Maryland Department of Health and Mental Hygiene	CH554CFT	621,974		
Children With Special Health Care Needs 15	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	1,853		
Children With Special Health Care Needs 16	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	34,689	658,516	
Total Department of Health and Human Services				15,463,404	15,463,404	
Corporation for National and Community Service:						
R.S.V.P. 15	94.002	None	15SRAMD006	47,376		
R.S.V.P. 16	94.002	None	15SRAMD006	24,432	71,808	
Total Corporation for National and Community Service				71,808	71,808	
Department of Homeland Security:						
Homeland Security 11	97.008	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-UAS	1,313		
Homeland Security 12	97.008	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-UAS	(755)		
Homeland Security 14	97.008	Maryland Emergency Management Agency	EMW-2012-SS-00002-S01-UA	673		
Homeland Security 15	97.008	Maryland Emergency Management Agency	EMW-2014-SS-00007-S01	20,707		
Homeland Security 16	97.008	Maryland Emergency Management Agency	EMW-2014-SS-00007-S01	345,167	367,105	
Hazard Mitigation	97.039	None	DR-1910-MD-0021	138,842	138,842	
Civil Defense - Personnel & Admin	97.042	Maryland Emergency Management Agency	CPG I-3	274,705	274,705	
Assistance to Firefighters grant	97.044	Maryland Emergency Management Agency	EMW-2013-FO-02041	2,343,600	2,343,600	
Riskmap Studies & CNMS	97.045	Maryland Emergency Management Agency	EMP-2010-GR-5016	40,398	40,398	
Homeland Security Grant Program 14	97.067	Maryland Emergency Management Agency	EMW-2013-SS-00044-S01-SHS	169,235		
Homeland Security Grant Program 15	97.067	Maryland Emergency Management Agency	EMW-2014-SS-00044-S01-SHS	377,353		
Homeland Security Grant Program 16	97.067	Maryland Emergency Management Agency	EMW-2015-SS-00077	600	547,188	
Homeland Security Grant Program 12	97.073	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-SHS	(2,003)		
Homeland Security Grant Program 13	97.073	Maryland Emergency Management Agency	EMW-2012-SS-00044-S01-SHS	(600)	(2,603)	
Safer Grant	97.083	Maryland Emergency Management Agency	EMW-2012-FH-00759	419,105	419,105	
Total Department of Homeland Security				4,128,340	4,128,340	
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 168,467,015	\$ 168,467,015	

The accompanying notes are an integral part of this schedule.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2016

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County, excluding those programs of the Board of Library Trustees of Baltimore County, the Board of Education of Baltimore County, and the Community College of Baltimore County. The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other State and local governmental agencies and nonprofit organizations are included in the accompanying schedule. The accompanying schedule is presented using the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Also, some expenditure amounts are negative due to adjustments made to prior year grants.

NOTE 2 WIC PROGRAM

The Department of Agriculture - Maryland State Health Department Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Federal Catalog number 10.557) is a State of Maryland administered program that uses local governments to assist in screening participant eligibility and distributing food commodity vouchers. Distributed food vouchers are issued, controlled, collected, valued, audited, and canceled by the State of Maryland. Through confirmation with the State of Maryland, the value of WIC vouchers redeemed by Maryland residents living in the County totaled \$11,846,067 for the fiscal year ended June 30, 2016. This amount is not included in the accompanying schedule.

NOTE 3 LOAN PROGRAMS

The County administers loans under the Community Development Block Grant and HOME Investment Partnership Program (Federal catalog numbers 14.218 and 14.239, respectively) with continuing compliance requirements. The outstanding balances of the loans at June 30, 2016 were \$20,714,876 for Community Development Block Grant and \$31,628,528 for HOME Investment Partnership Program. As required under the Uniform Guidance, these loans are presented in the Schedule of Expenditures of Federal Awards.

The County administers loans under the Rental Rehabilitation and Emergency Efficiency and Conservation Block Grant (Federal catalog numbers 14.230 and 81.128, respectively) without continuing compliance requirements and therefore, are not presented in the Schedule of Expenditures of Federal Awards. The outstanding balances of the loans at June 30, 2016, were \$150,000 for Rental Rehabilitation and \$55,697 for the Emergency Efficiency and Conservation Block Grant. There were no new loans expended under these programs during the fiscal year.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2016

NOTE 4 MEDICAL ASSISTANCE PROGRAM (MEDICAID TITLE XIX)

Maryland's Department of Health and Mental Hygiene-Medical Assistance Program (Medicaid; Title XIX; Federal Catalog number 93.778) is a State administered program that utilizes local governments to provide patient care services to Medicaid eligible individuals. The federal compliance related to these expenditures is the responsibility of the Maryland Department of Health and Mental Hygiene. The value of the patient care services to the eligible individuals living in the County totaled \$2,861,166 for the fiscal year ended June 30, 2016. This amount is not included in the accompanying schedule.

NOTE 5 INDIRECT COST RATE

The County has not elected to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? x yes _____ no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Qualified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster	Opinion
14.871	Housing Choice Voucher Program	Unmodified
14.239	HOME Investment Partnership Program	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ yes x no

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016

Section II – Financial Statement Findings

Finding 2016-001:

Subsequent Disbursements and Cut-off of Accounts Payable

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition

The County's procedures for reviewing subsequent payments after year end to ensure completeness of accounts payable at the balance sheet date did not identify several invoices related to the consolidated public improvement construction fund that were recorded in fiscal year 2017. These invoices should have been accrued back to fiscal year 2016.

Criteria

Generally accepted accounting principles require expenditures to be recorded when incurred (i.e. goods and/or services are received). Internal controls should be appropriately designed to identify and record expenditures in the correct accounting period.

Cause

Management has policies and procedures in place to review all invoices received within 45 days after year end to ensure proper recording of expenditures in the correct period. The invoices in error were not received by the Office of Budget and Finance until after the 45 day review period and therefore did not receive the same level of scrutiny prior to payment.

Effect

An adjusting journal entry was required to be made to the consolidated public improvement construction fund to adjust the accounts payable and expense accounts at year end.

Recommendation

We recommend that management review the existing policies and procedures related to the recording of payables at year end and make the necessary modifications to ensure accounts payable is properly recorded at year end.

Views of Responsible Officials and Planned Corrective Actions

The Office of Budget and Finance (OBF) will modify its year end payment instructions to countywide personnel in order to reinforce the importance of submitting prior year vendor invoices within our established cutoff date. In addition, OBF employees will be instructed to continue to review invoices for prior year accruals beyond the cutoff date.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016

Section III – Findings and Questioned Costs – Major Federal Programs

2016-002

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Title: Housing Choice Voucher Program

CFDA Number: 14.871

Award Period: July 1, 2015 – June 30, 2016

Type of Finding: Significant Deficiency in Internal Control over Compliance, Noncompliance

Criteria: 24 CFR Section 982.517 requires a public housing agency (PHA) to maintain an up-to-date utility allowance schedule. The PHA must review utility rate data for each utility category each year and must adjust its utility allowance schedule if there has been a rate change of 10 percent or more for a utility category or fuel type since the last utility allowance schedule was revised.

Condition: A utility rate study was not completed within twelve months of the previous study.

Questioned costs: None.

Context: The County had a utility rate study performed in July 2014; however, the next study was not performed until 14 months later in September 2015.

Cause: The County did not sufficiently monitor controls to ensure compliance with the requirements of the Housing Choice Voucher program.

Effect: An assisted family might not have received the correct amount needed to cover the cost of utilities in accordance with program requirements.

Recommendation: We recommend that management review their procedures related to the utility rate study to ensure compliance with the requirements of the Housing Choice Voucher program.

Views of responsible officials: The Baltimore County Office of Housing began the process for contracting a certified vendor to conduct the Utility Allowance Study in July, 2015. The Office of Housing did not allocate enough time to complete the requirements of the Purchasing Office timely in order to implement the contract within the required 12 month period.

The process for contracting a vendor to conduct the Utility Allowance Study will begin at least 60 days prior to the expiration of the 12 month requirement for a new study to be established for the Office of Housing, Housing Choice Voucher Program. The contract for the fiscal year 2017 study was initiated in April, 2016.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016

2016-003

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Title: HOME Investment Partnership
CFDA Number: 14.239
Award Period: July 1, 2015 – June 30, 2016
Type of Finding: Significant Deficiency in Internal Control over Compliance, Noncompliance

Criteria: 2 CFR Section 200.331(a) requires a pass-through entity to ensure that every subaward is clearly identified to the subrecipient as a subaward and includes applicable federal award information.

Condition: Subaward agreements did not include federal award information.

Questioned costs: None.

Context: We noted that two out of four subaward agreements did not include federal award information, specifically, the federal award identification number, federal award date, federal award project description, name of federal awarding agency, contact information for awarding official, CFDA number and name, subrecipient DUNS number, identification of whether the award is research and development and the indirect cost rate for the federal award.

Cause: The County did not have sufficient controls in place to ensure subawards provided all applicable federal award information to the subrecipient.

Effect: The County did not expressly communicate the necessary information required from a pass-through entity to comply with federal requirements.

Recommendation: We recommend that management review their procedures related to the requirements for pass-through entities related to subrecipient monitoring and management to ensure all applicable federal award identification is included in all subaward agreements.

Views of responsible officials: Local jurisdictions are just learning of recent changes in federal requirements regarding sub-award agreements. We concur with this finding and will add the required information into our federal agreements. Marcia Williams will be responsible for adding these to all future federal agreements where applicable and is working with the Baltimore County Office of Law to do so.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016

2016-004

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Title: HOME Investment Partnership
CFDA Number: 14.239
Award Period: July 1, 2015 – June 30, 2016
Type of Finding: Material Weakness in Internal Control over Compliance, Material Noncompliance

Criteria: 24 CFR Section 92.218 requires the County to provide eligible matching requirements of 25 percent of HOME funds drawn down during the fiscal year.

24 CFR Section 92.219 through 92.222 provides the requirements for recognition and form of the matching requirement and when the match credit is given. Further guidance on the HOME Program Match is provided in HUD Notice: CPD 97-03.

Condition: The HOME Match Report was not completed in accordance with 24 CFR Section 92.218 through 92.222 and HUD Notice: CPD 97-03.

Questioned costs: None.

Context: The County reviewed and revised the HOME Match Reports for federal fiscal years 2013-2015 as a result of the prior year audit finding. However, the revised reports were not completed correctly and did not comply with the compliance requirements. As a result, the accuracy of the excess match from prior federal fiscal years reported in the current year is undetermined.

The HOME Match Report for federal fiscal year 2016 was completed in the same way as the revised federal fiscal year 2013-2015 reports.

Cause: The County did not have proper procedures and understanding of how to complete the report to ensure the matching requirements were met and properly reported to HUD.

Effect: The County was not in compliance with matching and reporting compliance requirements of the HOME Investment Partnership program.

Repeat Finding: Yes, prior year finding 2015-006.

Recommendation: We recommend management review their procedures for the completion and review of the HOME Match report to ensure the matching requirements are properly met and reported in accordance with the program requirements. In addition, we recommend that the County perform a thorough review of the excess match that has been carried forward from prior years to ensure it was calculated in accordance with program requirements.

Views of responsible officials: We concur with this finding and have requested technical assistance from HUD. After the prior year's finding, Marcia Williams sought guidance on how to

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properly complete the match paperwork. However, HUD has acknowledged that it has not followed through with its monitoring of participating jurisdictions to determine compliance with match requirements. HUD has agreed to provide technical assistance to Baltimore County and other jurisdictions through training that HUD is presently developing to respond to the need of several jurisdictions. We expect training to occur in the next 3 to 4 months in preparation for the next CAPER.

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SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
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Section IV – Prior Year Findings

2015-001

Current Status: Not corrected. Refer to current year finding 2016-001.

2015-002

Current Status: Fully corrected. The corrective measures have been put into place.

2015-003

Current Status: Fully corrected. The corrective measures have been put into place.

2015-004

Current Status: Fully corrected. The corrective measures have been put into place.

2015-005

Current Status: Fully corrected. The corrective measures have been put into place.

2015-006

Current Status: Not corrected. Refer to current year finding 2016-004.